

scribed in title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted: *Provided, however*, That only such taxes as are actually paid and which are proper allowances against the Federal estate tax may be applied as a credit against and in reduction of the tax imposed by section 1."

(b) Section 8, article II, of title V of the District of Columbia Revenue Act of 1937, as amended by title V of the District of Columbia Revenue Act of 1939, is amended by striking out "article IV" in line 8 thereof and inserting in lieu thereof "article III".

(c) Section 4, article III, of title V of the District of Columbia Revenue Act of 1937, as amended by title V of the District of Columbia Revenue Act of 1939, is amended to read as follows:

"SEC. 4. If the taxes imposed by this title are not paid when due, 1 per centum interest for each month or portion of a month from the date when the same were due until paid shall be added to the amount of said taxes and collected as a part of the same, and said taxes shall be collected by the collector of taxes in the manner provided by law for the collection of taxes due the District on personal property in force at the time of such collection: *Provided, however*, That where the time for payment of the tax imposed by this title is extended by the assessor or where the payment of the tax is lawfully suspended under the regulations for the administration of this title, or where the date for payment of any tax imposed by article II of this title is extended by the provisions of section 8 of article II of this title beyond seventeen months after the date of death of the decedent, interest shall be paid at the rate of 6 per centum per annum from the date on which the tax would otherwise be payable."

Approved, February 2, 1942.

44 Stat. 70.
Proviso.

53 Stat. 1116.
D. C. Code § 47-1615.

53 Stat. 1116.
D. C. Code § 47-1619.

Collection of delinquent taxes.

Proviso.
Time extension.

53 Stat. 1114.
D. C. Code §§ 47-1608 to 47-1615.
53 Stat. 1116.
D. C. Code § 47-1615.
Supra.

[CHAPTER 34]

AN ACT

To amend section 3 (a) of the Act entitled "An Act to authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes", approved June 2, 1939 (53 Stat. 800), so as to transfer the administration of the Naval Supply Depot, Oakland, to the Commandant, Twelfth Naval District.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 (a) of the Act entitled "An Act to authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes", approved June 2, 1939 (53 Stat. 800), is hereby amended by striking out the first proviso and inserting in lieu thereof the following: "*Provided*, That such land shall be used only as a naval supply depot and for no other purpose, and such depot shall be a part of the Naval Operating Base, San Francisco, and shall be so administered by the Commandant, Twelfth Naval District:".

Approved, February 3, 1942.

February 3, 1942
[S. 2028]

[Public Law 429]

Oakland, Calif., naval supply depot.
Use and administration.

[CHAPTER 35]

AN ACT

To provide for performance of the duties of chiefs of bureau and the Judge Advocate General in the Navy Department, and the Major General Commandant of the Marine Corps, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the absence, disability, or a temporary vacancy in the office of the chief of any bureau of the Navy Department or the Judge Advocate General of the Navy, when the assistant to such chief of bureau or the

February 3, 1942
[S. 2139]

[Public Law 430]

Navy Department.
Performance of duties of chiefs of bureaus, etc.